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TAXPAYING AS A LESSON IN CITIZENSHIP.

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During the past few years there has been aroused among the people of the several States an increasing demand for the teaching of citizenship in the public schools. The people have emphatically reaffirmed through legislation their belief that in the American democracy it is a cardinal duty of the public schools to teach good citizenship.

When the duties of the good citizen are carefully passed in review, it is found that there is none more important than his duty to pay his taxes willingly and intelligently.

By intelligently we mean that the good citizen will keep himself informed on the relation of the tax system to the changing economic life of his period and seek to secure such readjustments as are necessary from time to time to make taxation fall on each citizen as nearly as possible in proportion to his ability to pay. We mean further that the good citizen will inform himself as to whether the funds raised by taxation are being expended wisely and economically. These matters lie beyond the scope of this leaflet and will not be treated here.

We will deal here with the question of preparing the citizen to pay his taxes willingly.

It is hard to teach an old dog new tricks, says an old proverb which has come down to us out of the accumulated wisdom of the race, leaving us to infer that there is hope of effective results if we begin with the puppies. Theodore Roosevelt said, "If you would do something for the average man, you must begin before he is a man; the hope of success lies in working with the boy, and not with the man." How often a strong man in the midst of great temptation and stress clings for support to the simple truths which he learned as a boy at his mother's knee! The willing payment of taxes, being one of the fundamental duties of citizenship in a democracy, should

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be rooted in the mind and heart of the little citizen before he has become a big citizen.

What a spectacle! Tens of thousands of little citizens, under the guidance of their teachers, saluting the American flag proudly in school, and presently, when out of school and grown to man's estate, forgetting to support that flag and the country for which it stands by the performance of the citizen's most important duty, that of paying his taxes intelligently and willingly. The conviction that it is the sacred duty of the good citizen to pay his taxes willingly should be rooted in the generous, open heart of childhood, before the acquiring of property has aroused those selfish instincts which cause so many citizens to join the ranks of tax evaders on the poor excuse that "everybody is doing it."

The little citizen who has not been prepared to keep his heart right toward his country becomes an easy victim, as a big citizen, to the common weaknesses of selfishness. The problem for the American school to solve is how may the teacher root the generous convictions which have to do with the willing payment of taxes firmly in the minds and hearts of little citizens. This is to be done by the simple, earnest, and concrete presentation of *what we actually buy with the money we pay as taxes*. This simple fact can be made so clear and convincing through concrete illustrations that it makes a lifelong impression on every child in school.

How many boys and girls to-day know that the choicest things in civilization are bought and paid for with taxes?

Little citizens growing up in America with the "blessings of liberty" all about them sometimes assume that these are gifts of nature, like the fresh air and sunlight and refreshing showers. No, the "blessings of liberty" must all be bought and paid for. *We buy them and we pay for them with taxes.*

Let us examine the clear and simple catalogue of the choicest things in American civilization which is given us in the preamble to the Constitution of the United States.

"We, the people of the United States, in order to form a more perfect union" -----

That more perfect union which gives us national unity and strength was bought and paid for in part with taxes.

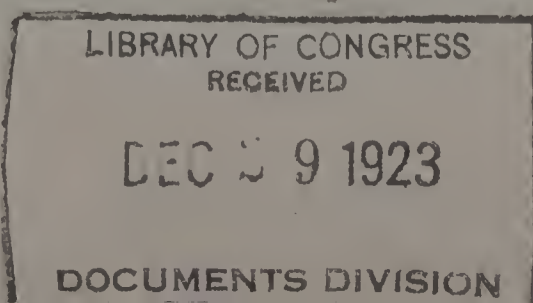
"Establish justice" -----

The courts and the machinery for establishing justice must be bought and paid for with taxes.

"Insure domestic tranquillity" -----

The peace officers and State militia must be bought and paid for with taxes.

"Provide for the common defense" -----



The Army and Navy must be provided and paid for with taxes.

“Promote the general welfare”-----.

The education of the young, the development of roads, the protection of the public health, and the many other activities of government which are grouped under the head of promoting the general welfare must be bought and paid for with taxes.

“Secure the blessings of liberty”-----.

Let us stop here and make a closer study of the blessings of liberty as they affect our own lives.

Let us make a list of the blessings of liberty which are bought and paid for with taxes.

1. THE PROTECTION OF MY LIFE.

My life is one of my dearest possessions. The most powerful instinct in human nature is the instinct toward self-preservation. In America protection to life is bought and paid for with taxes.

If we should decide to stop paying taxes, I would have to become entirely responsible for the protection of my own life. Think in what constant danger and anxiety I would find myself. Think of the constant danger and anxiety that would harass us all. Little children would not dare to venture out beyond the protection of their parents; women would have to go armed and would not dare to venture far from the protection of their homes; the men themselves would be in constant fear of being shot from behind by some one who wished to rob them of their property or despoil them of their families. No family would dare lie down to sleep without locking themselves in a stronghold or posting armed guards to watch over them as they slept. Think how much better it is to have my Government watch over and protect my life constantly and effectively.

Another great loss would grow out of the loss of protection to my life. I would be at great inconvenience in trying to protect my life while at work and could not do my work well. The inconvenience of having to provide protection for the life of each member of the family would greatly retard the family in accomplishing its work. It would be very expensive to provide armed guards and build strongholds and to be constantly interrupted while at work—very much more expensive to try to provide protection to life individually than it is to buy this protection wholesale, through cooperation with a large number of others. Every time we pay out taxes we buy wholesale the very best of protection for our lives.

Let us examine at this point an economic principle which every young citizen should come to understand. On lower Broadway in New York City stands a famous building, one of the tallest in the world. Its top seems almost to reach the clouds. The most wonder-

ful thing about this great skyscraper is that it is built out of 10-cent pieces. Yes, the profits of 10-cent sales paid for this great building. Its owner knew the old proverb which every merchant knows, that "well bought is half sold." He knew that if he should buy in large enough quantities, he could buy at such a low figure that he could sell the articles for 10 cents each and make a profit. The Woolworth Building is a forcible reminder of the economic principle that *to buy in large quantities enables one to buy at a low price.*

People by cooperating together in large numbers and buying protection for their lives wholesale are able to buy this protection much more cheaply than if they bought it individually, each person for himself. By levying a tax upon themselves the people pay for the protection to life which they have bought wholesale for the lives of all of the people. In this way they are able to secure a great bargain in the price which they pay for that most important and necessary thing—protection to life.

We are all attracted by bargains offered by the stores on goods which are of immediate personal interest to us. The writer once visited a large department store in Chicago on a Monday morning after this store had advertised a bargain sale in large headlines in the Sunday newspapers. It seemed that every woman in Chicago must be standing in the long lines which pressed upon the doors, impatient for the hour of opening to arrive. When the doors were opened there was a mad scramble, everyone striving to be first to reach the counters and select the best bargain for herself. The best bargains offered by enterprising merchants are not to be compared to the bargains which the people secure for themselves when they purchase the choicest and most necessary things in civilization wholesale and pay for them with taxes. As citizens seldom realize what bargains their taxes really buy for them, few are found crowding one another in order to reach the paying wicket first on the opening morning when the taxes are payable for the new year.

One reason that we do not realize the great bargain that we have secured when we buy the choicest things in civilization wholesale and pay for them with taxes is that we do not see clearly that which we have purchased; neither do we realize definitely that it has actually been delivered to us. This is precisely what we want our youth to see when they are forming the concept of citizenship. When a purchaser attends a bargain sale at a shoe store, he sees and examines carefully in his own hands the shoes which in quality and style and fit are just what he wants. He finds them a real bargain at the marked-down price at which they are offered, pays his money willingly, and carries the shoes home with great satisfaction. He displays the shoes to his friends and tells them with enthusiasm of the splendid purchase he has made. How different when the citizen

goes to pay his taxes. Now he does not visualize the great array of choice things which he is actually purchasing for himself and family. He does not realize that organized society is constantly delivering these to him. He sees instead the statement that taxes are due, pays his money, often grudgingly, and carries home a little slip of paper as a tax receipt, thinking that the scrap of paper is all that he has purchased with his hard-earned money and that it is all that has been delivered to him. He does not tell his friends with enthusiasm of the splendid bargain he has made that day. No, he goes home depressed and complains to his wife about the high taxes he has had to pay.

2. PROTECTION TO MY PROPERTY.

Next after the protection of our lives most of us would put the protection of our property as our most pressing interest. Again, this service can be provided much more economically by organized society as a whole than it can be provided by the individual. By purchasing protection to property wholesale it can be bought at a greatly reduced cost. Consider the situation of the farmer with growing crops in open fields, livestock in distant pastures, hogs in his pens, poultry in the henhouse, horses, grain, and machinery in the barns. If no taxes were paid to purchase wholesale the protection of organized society for his property, the farmer would be at great difficulty and great expense to provide protection for it himself. Working under the conditions of protection by society, one hired man usually supplies all the extra help needed on a 160-acre farm. His time is given to plowing, planting, and harvesting, and to caring for the livestock. These activities are economically productive. If protection to his property were not purchased wholesale from organized society through the payment of taxes, the farmer would have to employ not one hired man but many. It would take four or more to watch one 40-acre field of corn effectively through the night. It would take many others to watch over the livestock scattered in pastures and gathered about the barns. These men would give no economically productive service. The cost of their services would make protection, as provided by the individual farmer for his own property, very expensive indeed. The deterrent effect which the power of organized society as a whole has on marauders makes protection to property secured in this manner very much more effective than that which would result if each one were left to depend entirely upon himself for the protection of his own property. In other words, when we pay our taxes we not only buy protection for our property at a very low price, at a great bargain indeed, but we buy the very best quality of protection that can be had.

3. ROADS FOR MY USE.

By purchasing country highways and city streets wholesale, on a vast cooperative plan through taxation, it is possible for each individual to secure these avenues of travel for his own use at a cost which is but a very small fraction of what the cost would be to each individual if he had to provide his own individual road or street. The farmer who pays his taxes has the use of two and one-half million miles of country roads leading from his farm home to the market, to the post office, to the school, to the doctor's office, to the church, to the homes of distant relatives and friends, to every town and city in the United States, to all the natural beauty spots and to every one of the 7,000,000 farm homes in America. The economy of buying roads wholesale and paying for them with taxes is so obvious that none can fail to appreciate the great bargain in roads which we secure when we pay our taxes.

4. SCHOOLS FOR THE YOUNG.

It is a fundamental necessity of the modern State to educate its citizens for its own self-preservation.

It is a fundamental duty of a democratic State to open the doors of the schoolhouse on equal terms to all the children of the State.

The most economical and effective way to accomplish these is through buying school privileges wholesale for all of the children and paying for them with taxes. If each family educated its own children separately from the others, the parents would have to give as much time and effort to educating two or three children in a family as one teacher gives to educating 20 or 30 children in a school. The cost of educating the children in family groups would be many times greater than the cost of educating them in the public-school groups. It is the wish of most parents that their children shall get a better education than they had for themselves. Most parents would find it impossible to instruct their children through modern high-school courses on the individual plan. Well-trained teachers paid by taxes can usually do this better than the parents, and do it far more economically as well.

We have now studied four of the choice blessings of life in America which are bought and paid for with taxes. These are (1) protection for my life, (2) protection for my property, (3) roads for my use, and (4) schools for the young.

It is the business of the school in teaching citizenship to help each little citizen to visualize clearly the many choice things which the citizen really buys when he pays his taxes, to realize that these are actually delivered to him by organized society, and to appreciate the fact that through buying them wholesale he buys them at the greatest possible advantage—at a real bargain.

It is also the province of the school in teaching citizenship to bring the little citizen to an appreciation of the fact that it is a manly act for the big citizen to carry willingly his share of the cost of these blessings purchased through taxation. That the citizen who fails to pay his share of the cost is a sneak who leaves his share of the task for some one else to do. The sneak is not tolerated among boys at their play. One day, as schoolboys, we were busily engaged in the enterprise of hauling stones up a hill to build a fort on top. The load was heavy, and each bent his full energy to the task, pushing or pulling as the opportunity offered. Suddenly we realized that the load had grown decidedly heavier on each one of us, and glancing up we saw that one of the boys was no longer pulling his share, but had climbed on the wagon and was stealing a ride at the expense of the rest of us. The decision of the boys was instantaneous and just—they ordered the offender to pull his share of the load or get out of the group. The school should develop a public opinion which will promptly order the tax evader to pull his share of the load or get out of the group. Children can be led to see the effect of tax evasion when some one “steals a ride” at the expense of the others, and demand fair play.

An enduring civilization can be built on the sound and wholesome principle stated by the Great Teacher, “Whatsoever ye would that men should do unto you do ye even so to them.”

In like manner the sound and wholesome principle to guide the citizen in the payment of his taxes is that *every citizen shall contribute to the support of his country in proportion to his ability to pay.*

An enduring society can be built up on this principle when its ideals begin to function in the lives of the boys and girls who have formed vital concepts of the duties of citizenship in the public schools.

SUMMARY.

We have seen that the people require the teaching of citizenship as one of the most important duties of the American public school.

That one of the most important duties of the good citizen is to pay his taxes willingly.

That the choicest things in civilization are paid for with taxes.

That through cooperative buying on a large scale protection to life, protection to property, roads, schools, and other advantages of American civilization can be purchased at a much greater bargain than if purchased individually, and they are most economically paid for through taxation.

That the individual who sneaks out of paying his fair share and rides at the expense of the others throws an unfair burden on all the rest.

In conclusion, let us note that the American public school is supported by taxation. Therefore the school provides for its own prosperity and perpetuates itself when it teaches the coming citizens to pay their taxes intelligently and willingly.

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